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16 January 1968

OFFICE OF FINANCE INSTRUCTION NO. 130

SUBJECT : General - General Ledger Accounts

Specific - Management, Operation and Maintenance
Responsibilities

I. PURPOSE

This Instruction establishes procedures and responsibilities for the management, operation and maintenance of the general ledger accounts, including subsidiary accounts, to ensure that each account is maintained in a current status, properly utilized, and provides essential and accurate data.

II. GENERAL

The Chart and Description of Accounts, Office of Finance, provides the account classifications to be used in recording financial transactions in the Agency accounting system. The Financial Coding Guide provides specific instructions for preparation of posting vouchers for each account to assure inclusion in a uniform manner of all data needed to service each account. The accounting system is designed to provide effective control over and accountability for all funds, property and other assets for which the Agency is responsible, adequate financial information needed for management purposes, and financial data for budgetary purposes and external reporting. To accomplish these objectives, the general ledger accounts must contain current, essential, and accurate data.

III. RESPONSIBILITIES

- a. The general management and operation of the Agency accounting system is the responsibility of the Accounts Division. This responsibility includes:
 1. Monitoring of all accounts to ensure their proper use and operation;
 2. Control, analysis, and validation of financial data prepared for computer processing and related computer reports;
 3. Development of accounting controls and financial reports;

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GROUP 1 Excluded from automatic downgrading and declassification

4. Participation in the development and establishment of new accounts and revisions to current accounts.
- b. The maintenance of each account shall be performed by a responsible office consistent with the designations for present general ledger accounts as provided in the Attachment, "General Ledger Accounts Maintenance Responsibilities." This attachment will not be revised each time the Chart and Description of Accounts is revised. Any question concerning maintenance responsibility for a new account should be referred to the Accounts Division. A responsible office, in discharging its maintenance responsibilities for an account, shall ensure by means of a continuing review that the data in the account has been recorded in conformance with the provisions of the Chart and Description of Accounts and the Financial Coding Guide and is current and accurate. A responsible office must also ensure that reporting requirements for administering each account are promptly fulfilled. Criteria for determining offices with maintenance responsibilities are as follows:
 1. Functional responsibility for activity for which an account was established (e.g. Monetary Division - [REDACTED])
 2. Responsibility for initiating transactions affecting an account (e.g. Budget and Fiscal Office without an assigned certifying officer - personal advance accounts; Budget and Fiscal Office with an assigned certifying officer - advances to projects).

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In instances where two or more offices have maintenance responsibilities for a particular account each designated office shall be responsible for the individual subsidiary accounts under its administrative jurisdiction.

IV. PROCEDURES

- a. Accounts Division shall:
 1. Control all posting vouchers and validate the accounting entries for recording in the Agency accounting system.
 2. Provide account listings on a scheduled basis to each office responsible for account maintenance.
 3. For improper transactions appearing in account listings initiate corrective action, coordinating such action with

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responsible office, or if appropriate request responsible office to initiate corrective action.

4. Perform periodic analysis of all accounts to determine that transactions being recorded in the accounts are as prescribed in the Chart and Description of Accounts and the Financial Coding Guide, and that accounts are being maintained in an accurate and current status by the responsible office(s).
 5. Review reports of advance delinquencies received from responsible offices and take action as requested and/or necessary to settle such delinquent accounts.
- b. Office(s) responsible for maintenance shall:
1. Upon receipt of account listings:
 - (a) Verify the correctness of the data appearing in each subsidiary account;
 - (b) Initiate adjustments to correct recordings resulting from vouchers containing erroneous coding or other improperly recorded data and advise Accounts Division of any transactions or subsidiary accounts erroneously appearing in the listings.
 2. Initiate action to secure accountings and/or refunds or otherwise clear the account when appropriate.
 3. Initiate appropriate documentation, voucher or memorandum, as procedurally applicable, to extend due dates when, for valid reasons, the approving officer determines that an accounting cannot be provided by the established due date.
 4. Prepare required reports on status of accounts.

V. ACCOUNTING INFORMATION

All matters relating to the management and operation of the Agency accounting system including account requirements, account controls, and financial reports should be referred to the Accounts Division, Office of Finance.

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Director of Finance

Attachment

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ATTACHMENT TO OFI NO. 130

GENERAL LEDGER ACCOUNTS

Maintenance ResponsibilitiesColumnar Headings:

ACCTS - Accounts Division

C&L - Certification and Liaison Division

C&T - Compensation and Tax Division

MON - Monetary Division

PSAD - Proprietary Systems and Accounts Division

B&F - Budget and Fiscal Offices:

W/O CO - without an assigned certifying officer
W CO - with an assigned certifying officerACCOUNT NUMBERS AND TITLESA S S E T SCash on Hand and On Deposit1101 Appropriated Funds Available for
Withdrawal1102 Appropriated Funds Available for
Withdrawal - Advances from Other
Government Agencies

1103 Treasury Funds with Agency Cashiers

1105 Disbursing Funds with Treasury -
[REDACTED]1106 Disbursing Funds with Treasury - All
Agency Activities Except [REDACTED]

RESPONSIBLE OFFICE(S)

A C C T S	C & L	C & T	M O N	P S A D	B & F	
					W/O	W
					C O	C O
X						
X						
			X			
X						
X						

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A C C T S	C & L	C & T	M O N	P S A D	B & F	
					W/ C	W C O
X			X			
X			X			
			X			
			X			
			X	X		
			X			
			X			
			X			
	X					X
	X					X
	X					X
					X	X
					X	X
					X	X

1108

1114 [REDACTED]
1115 [REDACTED]

1117 Undeposited Collections

1119 [REDACTED]

1211 Reimbursements Receivable - Active
Appropriations

Headquarters Advances

1422 Advances to Projects (Other than
[REDACTED])

1441 Advances to Agency Personnel - Regular
Rolls

1443 Advances to Agency Personnel - Continuing

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RESPONSIBLE OFFICE(S)

Property

1711 Real Property Owned

1713 Improvements to Real Property Assigned
or Leased to the Agency

1715 Reserve for Real Property Owned and
Improvements to Real Property Assigned
or Leased to the Agency

1721 Stores - Supplies and Equipment

1723 Materiel Earmarked for Shipment

1725 Materiel in Transit from Type I
Installations to Headquarters

1727 Materiel in Transit between Type I
Installations

1731 Property Accountability of Type I
Installations (Except Property in Use
and on Loan from Others)

1733 Property Procured Locally by Type I
Installations - Clearing Account.

1741 Property in Use - Headquarters

1743 Property in Use - Type II Installations

1745 Property in Use - Other

1747 Property in Hands of Contractors

1748 Property in Use - Type I Installations

1749 Reserve for Property in Use and in
Hand of Contractors

A C C T S	C & L	C & T	M O N	P S A D	B & F	
					W O C O	W C O
X						
X						
X						
X						
X						
X						
X						
X						
X						
X						
X						
X						
X						
X						

RESPONSIBLE OFFICE(S)

A C C T S	C & L	C & T	M O N	P S A D	B. & F. W/O W C O C O
X					
X					
X					
X					
X					
X					
	X				
	X				
X				X	
X			X		
			X		
X			X		

Property (Continued)

- 1751 Nonexpendable Property Purchased by
Type III Installations Pending
Recordation by Office of Logistics
(Headquarters)
- 1753 Nonexpendable Materiel in Transit from
Type I Installations to Type III
Installations (Headquarters)
- 1755 Property Purchased for Cash
- 1761 Property on Loan or on Commitment to Others
- 1763 Property on Loan from Others - Headquarters
- 1765 Property on Loan from Others - Type I
Installations

Other Assets

- 1801 Due from Other U. S. Government Agencies -
Overpayments on Billings Paid Prior to
Audit

- 1803 Refunds Due on Unused Passenger Tickets

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- 1807

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- 1819 Miscellaneous Accounts Receivable

- 1821

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- 1825 Personal Effects (other than cash) Held in
Trust for Agency Personnel (Including
Deceased Personnel)

- 1827

RESPONSIBLE OFFICE(S)

Deferred Charges

1911 Deferred Debits - Undistributed Charges
1913 Deferred Debits - Property Released
1915 Deferred Debits - Cash Short or Over

LIABILITIES

Accounts Payable and Trust Liabilities

3111 Due to U. S. Treasury - Federal Income Taxes Withheld
3112 Due to U. S. Treasury - Income Tax Payments Received [REDACTED]
3113 Due to U. S. Treasury - FICA Taxes
3118 Due to U. S. Treasury - Miscellaneous Receipts
3121 Due to U. S. Civil Service Commission - Federal Group Life Insurance Withholdings and Contributions
3123 Due to U. S. Civil Service Commission - Federal Health Benefits Withholdings and Contributions
3125 Due to U. S. Civil Service Commission - Retirement Deductions and Agency Retirement Contributions
3140 Non-Federal Income Taxes Withheld
3142 Accounts Payable - Transportation Purchased
3147 Accounts Payable - Income Tax Refunds Due [REDACTED]

A C C T S	C & L	C & T	M O N	P S A D	B & F	
					W/O C O	W C O
X	X	X	X			
X						
X						
		X				
		X				
		X				
X						
		X				
		X				
		X				
		X				
	X					
		X				

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RESPONSIBLE OFFICE(S)

Accounts Payable and Trust Liabilities (Continued)

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3149 Due to Other U. S. Government Agencies -
Under-payments on Billings Paid Prior to
Audit

3150 [REDACTED]

3151 Due to Others - Property

3152 Accounts Payable - Other

3154 Due to CIA Retirement and Disability Fund -
Participants' Contributions and Agency
Contributions

3155 Due to Consolidated Charities Withholdings
for Combined Federal Campaign

3156 Due to GEHA - Federal Health Benefits
Withholdings and Contributions

3157 Due to GEHA - Health Insurance Withholdings
and Contributions (Contract Plan)

3158 Due to GEHA - Other

3159 Due to Credit Union

3161 U. S. Savings Bonds Deductions

3163 Advances from Public Service Aid Society

3165 Due to Agency Personnel - Payment Deferred

3167 Funds Withheld Under Commercial Contracts

3169 Liability for Cash, Miscellaneous Assets
and Personal Effects Held in Trust

3171 Liability for Project Funds Held in Trust

3173 Due to Agency Personnel - Funds Held in Trust
[REDACTED]

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A C C T S	C & L	C & T	M O N	P S A D	B & F	
					W/O C O	W C O
		X				
X						
X						
X	X					
		X				
		X				
		X				
		X				
X						
X						
		X				
X						
		X				
	X					
X			X			
	X			X		X
				X		

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Accountability for Advances from Other Government Agencies

3211 Advances from Other U. S. Government Agencies

Accrued Compensation - Field Employees

3311 Accrued Compensation - [REDACTED]

3312 Accrued Compensation - Special Rolls

Accountability of Agent or Imprest Fund Cashiers

3411 Accountability for Treasury Funds with Cashiers

Deferred Credits

3511 Deferred Credits - Proceeds from Sales of Vehicles

3513 Deferred Credits - Proceeds from Sales of Personal Property (Other than Vehicles)

3515 Deferred Credits - Income Earned, Not Collected

3519 Deferred Credits - Unapplied Collections

Project Liquidation Reserve

3611 Project Liquidation Reserve

Accountability for Agency Retirement Fund

3711 Due to CIA Retirement and Disability System - Disbursing Funds

UNITED STATES GOVERNMENT INVESTMENT

Unexpended Appropriations

4105 Appropriations Available for Allotment

RESPONSIBLE OFFICE(S)						
A	C	C	M	P	B & F	
C	&	&	O	S	W/O	W
C	L	T	N	A	C	C
T				D	O	O
S						
X						
		X				
		X				
			X			
X						
X						
				X		
X	X	X	X			
					X	
		X				
X						

[illegible]

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RESPONSIBLE OFFICE(S)

Invested and Donated Capital (Continued)

	A C C T S	C & L	C & T	M O N	P S A D	B & F W/C W C C O
4249 Property Purchased - Expenditures	X					
4250 Property Purchased - Acquisitions	X					
4251 Inventory Acquisition Cost Differences	X					
4253 Inventory Shortages and Overages (Debit or Credit)	X					
4255 Inventory Price Adjustments	X					
4257 Inventory and Price Adjustments to Reserve for Property in Use	X					
4259 Property Reconciliation Adjustments (Debit or Credit)	X					
4261 Redistributed Costs (Credit)	X					
4263 Cost of Property Written Off	X					
4265 Cost of Property Sold	X					
4267 Property Donated to Other Governmental Agencies - Other than for Project Activities	X					
4269 Property Donated to Foreign Countries - Other than for Project Activities	X					
4271 Cost of Issues of Property Declared Excess	X					
4273 Loss or Gain on Property Bartered	X					
4275 Value of Property Returned to Stock (Credit)	X					
4277 Property Donated to this Agency	X					
4279 Accounts Payable Written Off	X					

MEMORANDUM ACCOUNTS

Retirement Accounts

7110 Reciprocal Account - Civil Service
Commission

7111 Retirement Deductions - Prior Periods

7113 Retirement Deductions - Current Calendar
Year

Property Accounts

7211 Property Authorizations

7212 Unused Property Authorizations

7213 Unfilled Requisitions

7214 Property Issues

Other

7301 Unexpended Subsidies and Grants - Non-
Controlled Projects

7303 Payments to be Reported to IRS on Form 1099

7305 Assets Written Off - Further Follow Up
Required

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7309 Travelers Checks Held on Consignment

7310 Bank Cashiers' Checks Held on Consignment

7311 Documents Due in From Projects (Debit)

7313 Social Security Taxable Wage Credits

7319 Memorandum Accounts Control

RESPONSIBLE OFFICE(S)						
A C C T S	C & L	C & T	M O N	P S A D	B & F	
					W/O C O C	W O
X						
X		X				
X		X				
X		X				
	X					X
	X					
	X					X
			X			
			X			
			X			
				X		
X		X				